Clerk of the United States Bancruptcy Court for the Southern District of New York One Bowling Green New York

Vierna ... the 23. December 2009

Bancruptcy case No: 08-1789 (BRL)

Claim No: 007184

Regarding: Opposition to the denial of Claim No. 007184

Dear Sir or Madam,

regarding the determination of the above mentioned claim by Irving H. Picard, Esq., Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and Bernard L. Madoff, we believe that although not being mentioned in the books of Bernard L. Madoff Securities Investments LLC (BLMIS) as direct customer we should be viewed as customers.

- The investment world since the inception of SIPA changed significantly; while formerly most investments were conducted via direct management of accounts, "state of the art" nowadays are investments via investment funds. So the purpose of the Securities and Investor Protection Act should be reviewed as a whole.
- As an investor in Primeo Select Euro Fund I should be as well protected as an direct investors please find a copy of my Primeo holdings enclosed.
- In the proceedings (ADV. Pro. No: 09-1359 (BRL)) against Herald Fund SPC and HSBC Securities Services (Luxembourg) S.A. the trustee demands more than USD 578,033,847,-. This amount not only contains redemption proceedings which the <u>vast majority of shareholders of the fund never received</u> but also tax payments which were made on behalf of shareholders and funded by their equity.
- In the proceedings (ADV. Pro. No: 09-1359 (BRL)) against Herald Fund SPC and HSBC Securities Services (Luxembourg) S.A. the trustee demands more than USD 578,033,847,-. In demanding this amount also from HSBC, the trustee claims money which the feeder funds i.e. their shareholders should be entitled too.

Because of these reasons, I oppose the denial of my claim and ask you to review my claim again and grant it.

Thank you in advance - yours faithfully

Alexandra und Norbert Pollanka

Donaufelderstrasse 65/3/6

A-1210 Vienna, Austria

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Generali Bank AG

Landskrongasse 1-3, Postfach 320

naufelderstrasse 65/3/6

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u Alexandra Pollanka

potübersicht

1011 Wien

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E-Mail: serviceteam@generalibank.at Internet: http://www.generalibank.at

Dr. Alexandra Pollanka 1108 7103/350 1108 7103/350 epot lautend auf: epotnummer:

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in Se diesen Auszug. Der Auszug gilt als anerkannt, wenn nicht binnen eines Monats in schütlicher Form Einwendungen erhoben werden. Die Kurse stammen aus externen Quellen, Obwohl wir versuchen genaue Preise zur Verfügung zu stellen, werden diese werkauft werden können.

eli Bank AG, Aktelogeselischaft mit Sitz in Wien; Firmenbuch HG Wien; FN 209697 d, DVR Nr. 2108441, UID-Nr.ATU 51888909, BLZ 18400, BIC/SWIFT: BGEN AT WWXXX, Buro: Kratoshwijestraße 4, 1220 Wien